

**OASIS –
A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE
Lake Charles, Louisiana**

**Financial Statements
June 30, 2013**

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Broussard & Company
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of Directors

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence

Lake Charles, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence (the Agency) (a non-profit organization) which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2013, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Braussard and Company".

Lake Charles, Louisiana
December 20, 2013

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence
Statement of Financial Position
As of June 30, 2013

Assets	
Current Assets	
Cash and cash equivalents	\$ 288,468
Short-term investments	143,195
Grants receivable	94,415
Prepaid expenses	6,687
Total Current Assets	<u>532,765</u>
Property and Equipment	
Land	84,015
Buildings and improvements	940,890
Works of art	6,035
Furniture, fixtures and equipment	148,625
	<u>1,179,565</u>
Less accumulated depreciaiton	<u>(600,381)</u>
Total Property and Equipment	<u>579,184</u>
Other Assets	
Deposits	<u>150</u>
Total Assets	<u><u>\$ 1,112,099</u></u>
Liabilities and Net Assets	
Current Liabilities	
Accounts payable and payroll withholdings	<u>\$ 13,189</u>
Total Current Liabilities	<u>13,189</u>
Net Assets	
Unrestricted:	
Appropriated - property and equipment	579,184
Unappropriated	498,229
Total unrestricted	<u>1,077,413</u>
Temporarily restricted	<u>21,497</u>
Total Net Assets	<u>1,098,910</u>
Total Liabilities and Net Assets	<u><u>\$ 1,112,099</u></u>

See accompanying notes to financial statements.

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence
Statement of Activities
For the Year Ended June 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Combined Total</u>
Support and Revenue			
Support:			
Received directly			
Contributions	\$ 141,887	\$ -	\$ 141,887
Special events	750	-	750
Total received directly	<u>142,637</u>	<u>-</u>	<u>142,637</u>
Received indirectly			
Allocated by the United Way of Southwest Louisiana, Inc.	-	176,075	176,075
Total support received from the public	<u>142,637</u>	<u>176,075</u>	<u>318,712</u>
Grants from governmental agencies and other organizations	-	619,772	619,772
Total support	<u>142,637</u>	<u>795,847</u>	<u>938,484</u>
Revenues:			
Interest income	456	-	456
Other income	-	-	-
Total revenues	<u>456</u>	<u>-</u>	<u>456</u>
Net assets released from restrictions	<u>807,647</u>	<u>(807,647)</u>	<u>-</u>
Total Support and Revenues	950,740	(11,800)	938,940
Functional Expenses			
Program Services:			
Shelter, food and client needs	732,390	-	732,390
Counseling	48,845	-	48,845
Total program services	<u>781,235</u>	<u>-</u>	<u>781,235</u>
Support Services:			
Management and general	171,423	-	171,423
Total support services	<u>171,423</u>	<u>-</u>	<u>171,423</u>
Total Functional Expenses	<u>952,658</u>	<u>-</u>	<u>952,658</u>
Change in Net Assets	(1,918)	(11,800)	(13,718)
Net Assets - Beginning of Year	1,079,331	33,297	1,112,628
Net Assets - End of Year	<u>\$ 1,077,413</u>	<u>\$ 21,497</u>	<u>\$ 1,098,910</u>

See accompanying notes to financial statements.

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence
Schedule of Functional Expenses
For the Year Ended June 30, 2013

	Program Services			Supporting Services	
	Shelter, Food and Client Needs	Counseling	Total	Management and General	Total Expenses
Salaries	\$ 402,386	\$ 38,023	\$ 440,409	\$ 96,499	\$ 536,908
Payroll taxes and fringe benefits	114,522	10,822	125,344	27,464	152,808
Total compensation	516,908	48,845	565,753	123,963	689,716
Client needs	47,392	-	47,392	-	47,392
Dues and subscriptions	3,807	-	3,807	-	3,807
Fundraising	180	-	180	180	360
Insurance	16,493	-	16,493	4,123	20,616
Licenses and permits	52	-	52	13	65
Maintenance and repairs	19,335	-	19,335	2,637	21,972
Office supplies and expense	11,398	-	11,398	6,412	17,810
Postage and box rent	-	-	-	2,095	2,095
Printing	-	-	-	6,436	6,436
Professional services	23,855	-	23,855	-	23,855
Rent	10,758	-	10,758	-	10,758
Supplies	11,579	-	11,579	-	11,579
Telephone	6,763	-	6,763	6,763	13,526
Travel and conventions	12,068	-	12,068	12,068	24,136
Utilities	19,865	-	19,865	1,965	21,830
Miscellaneous	1,372	-	1,372	1,372	2,744
Depreciation	30,565	-	30,565	3,396	33,961
Total functional expenses	\$ 732,390	\$ 48,845	\$ 781,235	\$ 171,423	\$ 952,658

See accompanying notes to financial statements.

Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence
Statement of Cash Flows
For the Year Ended June 30, 2013

Cash Flows From Operating Activities

Change in net assets	\$ (13,718)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	33,961
Decrease in grants receivable	22,320
(Increase) in prepaid expenses	(415)
Increase in accounts payable and payroll withholdings	<u>1,056</u>
Net Cash Provided by Operating Activities	<u>43,204</u>

Cash Flows From Investing Activities

Purchase of investments	(143,028)
Maturity of investments	<u>142,599</u>
Net Cash Used by Investing Activities	<u>(429)</u>

Net Decrease in Cash and Cash Equivalents	42,775
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Cash and Cash Equivalents - Beginning of Period	<u>245,693</u>
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Cash and Cash Equivalents - End of Period	<u><u>\$ 288,468</u></u>
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OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Notes to Financial Statements

June 30, 2013

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Oasis - A Safe Haven for Survivors of Domestic and Sexual Violence (Oasis) is a nonprofit corporation recognized under the laws of the State of Louisiana for the purpose of providing temporary lodging for the victims of family violence and their children. Comprehensive counseling and supportive are provided as well as rape counseling.

Oasis is dedicated to the elimination of personal and societal violence in Southwest Louisiana. Oasis's mission is to create social change through empowerment and support for victims of domestic violence and sexual assault, safe shelter for women and children and community education.

The safe shelter can accommodate up to 33 women and their children each night. All residents receive case management and advocacy services. Shelter staff and volunteers help clients begin to rebuild their lives by assisting them in identifying and accessing financial assistance, affordable housing, transportation, childcare, employment opportunities and other community based services.

Income Taxes

Oasis is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code. Accordingly, no provision for federal and state income taxes is included in the financial statements.

Oasis is required to file the applicable Form 990, *Return of Organization Exempt from Income Tax*. The applicable form is based on Oasis's gross receipts. Oasis is in compliance with the filing requirements of the Internal Revenue Service. Returns are subject to examination by the IRS, generally for three years after they are filed.

Method of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America. Oasis follows the standards of accounting and financial reporting for voluntary health and welfare agencies prescribed by the American Institute of Certified Public Accountants.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE
Notes to Financial Statements (Continued)
June 30, 2013

NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Compensated Absences

Vacation and sick leave are recorded as expenditures of the period in which paid. Sick leave is not payable upon termination or resignation. Vacation leave accumulates based on the length of the employee's service. Upon termination or resignation, the outstanding balance unused vacation leave can be paid to an employee. Any liability as of June 30, 2013 would be considered immaterial and has not been recorded on Oasis's accounting records.

Property and Equipment

Oasis capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Depreciation of property and equipment is calculated on the straight line basis over the estimated useful life of the asset and amounted to \$33,961 for the year ended June 30, 2013. The estimated useful lives of such assets are summarized as follows:

Buildings and improvements	30 - 40 years
Works of art	not depreciated
Furniture, fixtures and equipment	5 - 8 years

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose.

Contributed Services

No amounts have been reflected in the financial statements for donated services. Oasis generally pays for services requiring specific expertise. However, individuals volunteer their time and perform a variety of tasks that assist Oasis but these services do not meet the criteria for recognition as contributed services.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain indirect costs have been allocated to the functional categories based on Oasis's analysis of time devoted to each category.

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE
Notes to Financial Statements (Continued)
June 30, 2013

NOTE 1 - NATURE OF ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Promises to Give

Contributions are recognized when the donor makes a promise to Oasis that is, in substance unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions.

When a donor restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restriction.

Support and Revenue

Contributions directly from the public are generally available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give are recorded as received. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk free interest rates applicable to years in which the promises are received to discount the amounts. There are no long-term promises to give as of June 30, 2013.

The majority of the unrestricted promises to give are received from a broad base of contributors as a result of various fundraising activities. Additionally, the annual allocation from the local chapter of the United Way is considered promises to give and are recorded when the award is made.

Endowment contributions and investments are permanently restricted by the donor. Investment earnings available for distribution are recorded in unrestricted net assets. Investment earnings with donor restrictions are recorded in temporarily or permanently restricted net assets based on the nature of the restrictions. There were no endowment investments or contributions as of June 30, 2013 and for the year then ended. Contributions of donated non-cash assets are recorded at their fair values in the period received.

Cash and cash equivalents

Oasis considers all liquid investments with an original maturity of three months or less to be cash equivalents.

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Notes to Financial Statements (Continued)

June 30, 2013

NOTE 2 - FAIR VALUE MEASUREMENTS

Oasis has determined the fair value of its investments through a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs to the valuation methodology are based on unadjusted quoted prices for identical assets in active markets that Oasis has the ability to access. Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets and/or based on inputs that are derived principally from or corroborated by observable market data. Level 3 inputs are unobservable and are based on assumptions that market participants would utilize in pricing the asset.

The fair value of financial instruments, including cash, approximate the carrying value, principally because of the short maturity of those items and are considered Level 1.

NOTE 3 - GRANTS FROM GOVERNMENTAL AGENCIES AND OTHER ORGANIZATIONS

A summary of grants from governmental agencies and other organizations for the year ended June 30, 2013 were as follows:

Department of Children and Family Services	\$ 333,862
Louisiana Commission on Law Enforcement	179,196
Sisters of Charity	50,000
Louisiana Foundation Against Sexual Assault	36,444
Louisiana Bar Foundation	15,544
Other	4,726
	<u>\$ 619,772</u>

NOTE 4 - SUBSEQUENT EVENTS

Oasis evaluated its June 30, 2013 financial statements for subsequent events through December 20, 2013, the date of which the financial statements were available to be issued. Oasis is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

NOTE 5 - BOARD COMPENSATION

Members of Oasis's Board of Directors receive no compensation and are reimbursed only for any expenses incurred relating to Oasis's business which must have appropriate supporting documentation.

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Notes to Financial Statements (Continued)

June 30, 2013

NOTE 6 – INVESTMENTS

Investments are comprised of certificates of deposits with varying maturity dates and are considered Level 1 for fair value measurement purposes. These investments are stated at market in the amount of \$143,195. Market values at June 30, 2013 approximate cost.

NOTE 7 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2013 are available for the following purposes:

Purpose restrictions:

LCAF	\$	4,345
Mary Kay		8,612
Target		856
Rotary		7,684
	\$	<u>21,497</u>

NOTE 8 – NET ASSETS RELEASED FROM RESTRICTION

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the donors as follows for the year ended June 30, 2013:

Purpose restriction accomplished:

Program and supporting activities (Grants)	\$	619,772
LCAF		45
Alcoa		4,755
Mary Kay		5,990
Target		1,010

Time restriction accomplished:

United Way		176,075
Total satisfaction of donor restrictions	\$	<u>807,647</u>

OASIS - A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE
Notes to Financial Statements (Continued)
June 30, 2013

NOTE 9 – RETIREMENT BENEFITS

Oasis maintains a contributory profit sharing plan as defined under Section 401(k) of the United States Internal Revenue Code covering substantially all employees. An employee becomes 100% vested with respect to the employer contributions after completing three years of service. The organization matches 100% of employee's contributions up to 3%. For the year ended June 30, 2013, the organization contributed \$6,938.

NOTE 10 – UNCERTAIN TAX POSITIONS

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, Oasis may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. There were no unrecognized tax benefits identified or recorded as liabilities for the year ended June 30, 2013.



Broussard & Company
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors

Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence

Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence (a nonprofit organization) (the Agency), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors
Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence
Lake Charles, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Broussard and Company".

Lake Charles, Louisiana
December 20, 2013



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Directors
Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence
Lake Charles, Louisiana

Report on Compliance for Each Major Program

We have audited the Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence (the Agency) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2013. The Agency's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Agency's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

Opinion on Major Federal Program

In our opinion, Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2013.

Report on Internal Control over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133,, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Lake Charles, Louisiana
December 20, 2013

OASIS – A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Schedule of Expenditures of Federal Awards Year Ended June 30, 2013

Program Title	Federal CFDA Number	Grant or Sub- Grant Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Pass-through programs from:			
Louisiana Department of Children and Family Services Family Violence Prevention and Services	93.671	CFMS 717822	\$ 333,862
U.S. Department of Justice:			
Pass-through programs from:			
Louisiana Commission on Law Enforcement Rape Counseling Program	16.575	2012-VA-02-1005	76,413
Victim Outreach Program	16.575	2012-VA-02-1007	70,319
Rape Crisis Outreach	16.588	2012-WF-03-1119	17,215
Domestic Violence Program	16.588	2012-WF-03-1109	15,249
Louisiana Foundation Against Sexual Assault Sexual Assault Services Program	16.017	2012-KF-01-1122	18,851
Total Federal Expenditures			<u>\$ 531,909</u>

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Oasis – A Safe Haven for Survivors of Domestic and Sexual Violence (the Agency) under programs of the federal government for the year ended June 30, 2013. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

OASIS – A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

Schedule of Findings and Questioned Cost Year Ended June 30, 2013

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued				Unqualified
Internal control over financial reporting:				
Material weaknesses identified?	___	Yes	<u>x</u> No	
Significant deficiencies identified not considered to be material weaknesses?	___	Yes	<u>x</u> None reported	
Noncompliance material to financial statements noted?	___	Yes	<u>x</u> No	

Federal Awards

Internal control over major programs:				
Material weaknesses identified?	___	Yes	<u>x</u> No	
Significant deficiencies identified not considered to be material weaknesses?	___	Yes	<u>x</u> None reported	
Type of auditor's report issued on compliance for major programs:				Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510 (a)?	___	Yes	<u>x</u> No	

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.671	US Department of Health and Human Services, Family Violence and Prevention Services Program

Dollar threshold used to distinguish between

Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? ___ Yes x No

No Separate Management Letter Issued

OASIS – A SAFE HAVEN FOR SURVIVORS OF DOMESTIC AND SEXUAL VIOLENCE

**Schedule of Findings and Questioned Cost
Year Ended June 30, 2013**

Internal Control over Financial Reporting

Current Year Findings and Questioned Costs

There were no current year findings or questioned costs.